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To:

Cc:

Subject: RE: TEFRA Issues on [REDACTED] related cases

I agree that we should issue FPAA's to partners with statutes that have expired for the partnership year under examination: (1) if there is any potential carryforward by these partners of losses from the barred examination year to an open year of the partner; or (2) if property is distributed to a partner in the barred year that may be sold by the partner in a later open year. The above two scenarios reflect the holdings of Kligfeld v. Commissioner and G-1 Holdings v. Commissioner, respectively.